

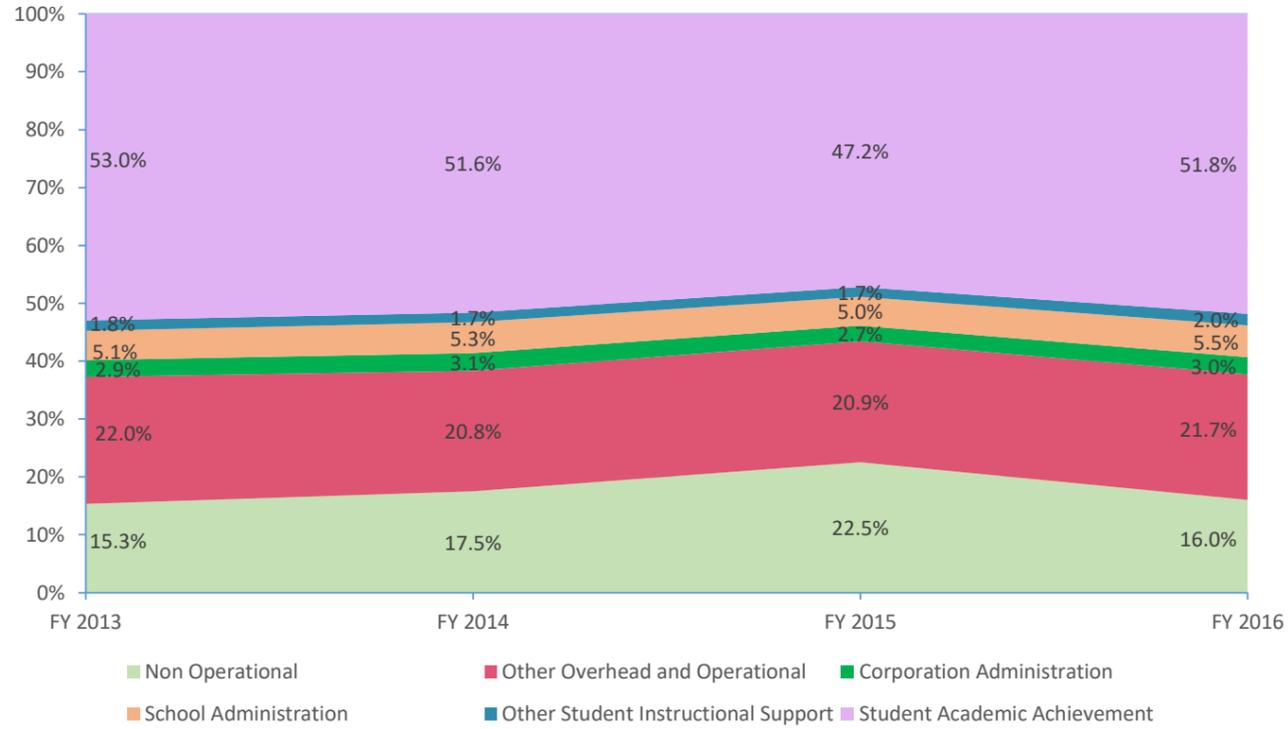
School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,298,811	52.8%	\$14,954,864	54.2%	\$14,138,921	53.0%	\$14,405,267	51.6%	\$13,783,237	47.2%	\$14,368,774	51.8%
Student Instructional Support	\$1,633,331	6.5%	\$2,045,604	7.4%	\$1,836,406	6.9%	\$1,952,934	7.0%	\$1,948,645	6.7%	\$2,076,089	7.5%
Total	\$14,932,142	59.3%	\$17,000,468	61.6%	\$15,975,328	59.8%	\$16,358,201	58.6%	\$15,731,881	53.9%	\$16,444,863	59.3%

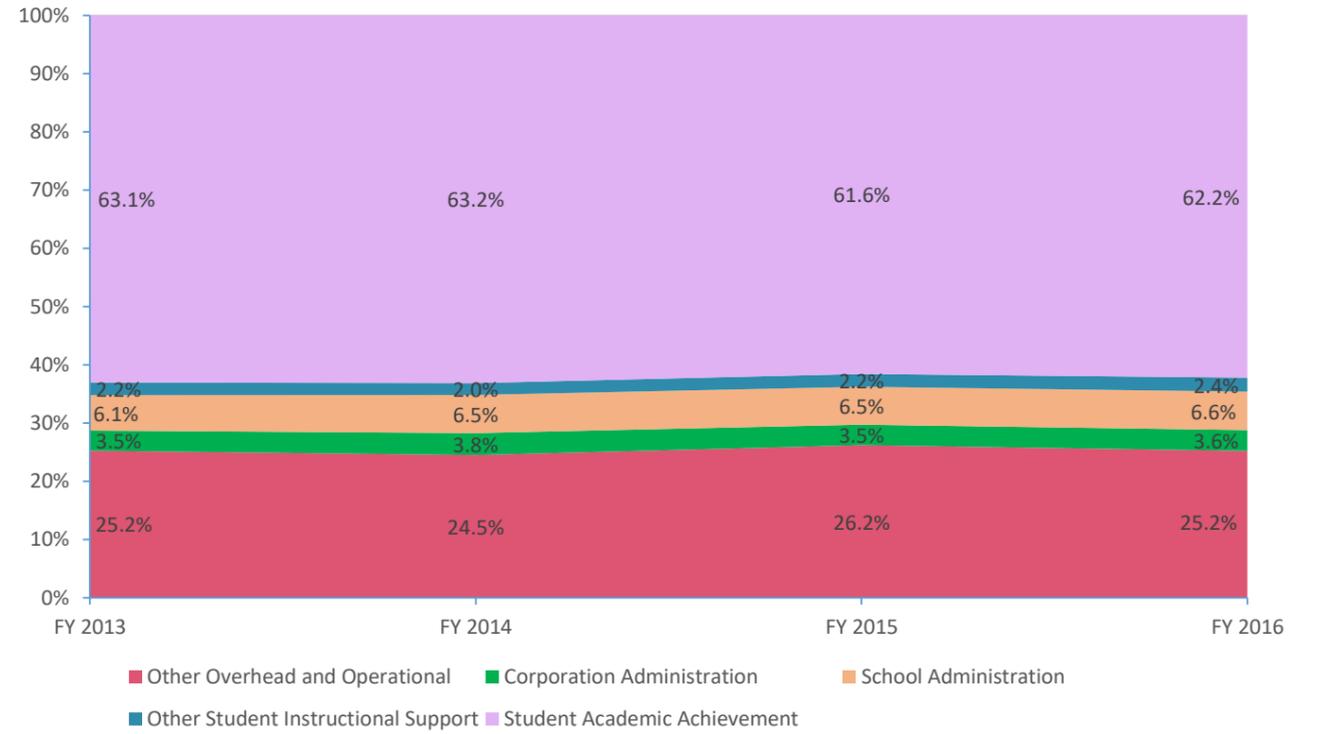
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,965,794	23.7%	\$6,614,557	24.0%	\$6,630,784	24.8%	\$6,667,188	23.9%	\$6,897,864	23.6%	\$6,836,239	24.7%
Non Operational	\$4,273,463	17.0%	\$3,991,030	14.5%	\$4,093,832	15.3%	\$4,887,071	17.5%	\$6,579,782	22.5%	\$4,443,053	16.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,239,256	40.7%	\$10,605,588	38.4%	\$10,724,616	40.2%	\$11,554,260	41.4%	\$13,477,645	46.1%	\$11,279,292	40.7%

Grand Total	\$25,171,398	\$27,606,056	\$26,699,944	\$27,912,461	\$29,209,527	\$27,724,155
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$43,477	\$23,721	\$575,784	\$602,359	1285.5%	2439.4%	4.6%
11100	Regular Programs	Elementary	\$3,914,545	\$5,527,680	\$4,538,260	\$4,828,324	23.3%	-12.7%	6.4%
11200	Regular Programs	Middle/Junior High	\$1,502,266	\$2,095,513	\$2,160,248	\$2,237,115	48.9%	6.8%	3.6%
11300	Regular Programs	High School	\$1,929,507	\$2,988,428	\$2,469,159	\$2,413,907	25.1%	-19.2%	-2.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$44,968	\$36,475	\$1,915	\$77,275	71.8%	111.9%	3934.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$76,493	\$146,600	\$78,976	\$87,761	14.7%	-40.1%	11.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$86,382	\$127,252	\$149,170	\$157,674	82.5%	23.9%	5.7%
11470	Regular Programs	Vocational Education - Business Education	\$95,675	\$279,930	\$129,077	\$143,036	49.5%	-48.9%	10.8%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$34,253	\$39,664	NA	NA	15.8%
11630	Regular Programs	Alternative Education Programs - High School	\$224,629	\$92,748	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$19,476	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$16,604	\$0	\$0	NA	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$634,742	\$970,162	\$850,723	\$975,196	53.6%	0.5%	14.6%
12350	Special Programs	Physical Impairment - Homebound	\$69,299	\$40,457	\$33,775	\$19,033	-72.5%	-53.0%	-43.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$57,375	\$111,536	\$104,638	\$101,433	76.8%	-9.1%	-3.1%
12520	Special Programs	Culturally Different - Compensatory	\$18,074	\$445	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$135,575	\$191,955	\$152,815	\$105,316	-22.3%	-45.1%	-31.1%
12810	Special Programs	Special Education Preschool	\$4,844	\$61,379	\$119,185	\$122,630	2431.7%	99.8%	2.9%
14100	Summer School Programs	Elementary	\$5,965	\$11,199	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$15,795	\$15,760	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$27,094	\$15,094	\$29,363	\$47,884	76.7%	217.2%	63.1%
16200	Remediation	Preventive Remediation	\$57,099	\$68,988	\$54,811	\$36,075	-36.8%	-47.7%	-34.2%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$6,205	\$1,350	NA	NA	-78.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$103,547	\$64,701	\$200,114	\$186,224	79.8%	187.8%	-6.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$50,189	\$48,912	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$732,405	\$974,346	\$823,144	\$897,623	22.6%	-7.9%	9.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$26,326	\$31,358	\$160,713	\$281,479	969.2%	797.6%	75.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$406	\$122	\$88,206	\$132,376	32505.0%	108405.2%	50.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$82,413	\$69,128	\$77,691	\$0	-100.0%	-100.0%	-100.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$4,435	\$2,581	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$230,023	\$306,642	\$217,637	\$225,577	-1.9%	-26.4%	3.6%
22230	Instruction	Library/Media Services - Audiovisual	\$5,477	\$3,232	\$496	\$6,517	19.0%	101.7%	1213.1%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$74,515	\$88,956	\$102,907	\$107,954	44.9%	21.4%	4.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$106,253	\$206,669	\$299,566	\$309,117	190.9%	49.6%	3.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$9,860	\$33,812	\$0	NA	-100.0%	-100.0%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$13,954	\$7,509	\$2,927	\$0	-100.0%	-100.0%	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$202,186	\$299,440	\$251,092	\$225,194	11.4%	-24.8%	-10.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$29,920	\$0	NA	NA	-100.0%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$11,782	\$19,483	\$6,655	\$681	-94.2%	-96.5%	-89.8%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$508,166	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$11,115,357	\$14,954,864	\$13,783,237	\$14,368,774	29.3%	-3.9%	4.2%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$10,860	\$2,618	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$219,213	\$354,491	\$325,533	\$393,682	79.6%	11.1%	20.9%
21320	Students	Health Services - Medical Services	\$2,500	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$80,550	\$149,296	\$167,013	\$161,028	99.9%	7.9%	-3.6%
21710	Students	Physical Therapy Services - Service Area Direction	\$0	\$11,391	\$0	\$0	NA	-100.0%	NA
21910	Students	Other Support Services Students - Service Area Direction	\$10,977	\$0	\$0	\$0	-100.0%	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$47,279	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$934,995	\$1,527,809	\$1,456,099	\$1,521,380	62.7%	-0.4%	4.5%
Student Instructional Support Total			\$1,306,374	\$2,045,604	\$1,948,645	\$2,076,089	58.9%	1.5%	6.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$39,943	\$51,499	\$38,907	\$54,131	35.5%	5.1%	39.1%
23120	General Administration	Board of Education - Service Area Assistants	\$193,100	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$10,815	\$20,454	\$32,152	\$24,826	129.6%	21.4%	-22.8%
23160	General Administration	Board of Education - Promotion Expenses	\$4,042	\$2,629	\$2,374	\$6,069	50.1%	130.8%	155.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,565	\$1,547	\$615	\$875	-86.7%	-43.5%	42.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$284,872	\$438,094	\$395,712	\$438,288	53.9%	0.0%	10.8%
23220	General Administration	Executive Administration - Community Relations	\$5,211	\$3,214	\$2,470	\$3,592	-31.1%	11.8%	45.4%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$2,739	\$1,333	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	(\$1,142)	\$0	\$0	\$0	100.0%	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$312,811	\$302,129	\$286,636	NA	-8.4%	-5.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$75	\$6	\$95	NA	26.7%	1627.3%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$209	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$86,314	\$0	\$0	\$0	-100.0%	NA	NA
25890	Central Services	Other Technology Services	\$0	\$3,234	\$11,179	\$6,859	NA	112.1%	-38.6%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$6,202	\$650	\$0	\$0	-100.0%	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$49,688	\$82,167	\$97,121	\$97,390	96.0%	18.5%	0.3%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,659,590	\$2,376,882	\$2,242,700	\$2,230,890	34.4%	-6.1%	-0.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$31,042	\$9,124	\$16,480	\$16,797	-45.9%	84.1%	1.9%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$235,641	\$233,550	\$343,550	\$314,460	33.4%	34.6%	-8.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,685	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$9,274	\$12,169	\$13,383	\$11,689	26.0%	-3.9%	-12.7%
26600	Operation and Maintenance of Plant Services	Security Services	\$10,020	\$8,085	\$13,158	\$13,564	35.4%	67.8%	3.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$226,109	\$195,298	\$228,321	\$212,637	-6.0%	8.9%	-6.9%
27010	Student Transportation	Service Area Direction	\$23,500	\$19,575	\$4,126	\$3,425	-85.4%	-82.5%	-17.0%
27100	Student Transportation	Vehicle Operation	\$293,837	\$444,668	\$626,932	\$701,401	138.7%	57.7%	11.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$108,573	\$150,135	\$222,077	\$189,732	74.8%	26.4%	-14.6%
27400	Student Transportation	Purchase of School Buses	\$69,944	\$191,798	\$260,538	\$204,151	191.9%	6.4%	-21.6%
27700	Student Transportation	Contracted Transportation Services	\$1,095,782	\$890,726	\$711,476	\$627,590	-42.7%	-29.5%	-11.8%
27900	Student Transportation	Other Student Transportation Services	\$66,071	\$73,645	\$64,345	\$67,723	2.5%	-8.0%	5.2%
31100	Food Services Operations	Service Area Direction	\$31,938	\$0	\$76,982	\$83,343	161.0%	NA	8.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$339,934	\$532,630	\$547,311	\$561,210	65.1%	5.4%	2.5%
31400	Food Services Operations	Food Purchases	\$538,672	\$542,652	\$625,760	\$669,142	24.2%	23.3%	6.9%
31900	Food Services Operations	Other Food Services	\$3,146	\$15,916	\$17,849	\$9,724	209.1%	-38.9%	-45.5%
Overhead and Operational Total			\$5,433,108	\$6,614,557	\$6,897,864	\$6,836,239	25.8%	3.4%	-0.9%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$173,473	\$13,098	\$204,824	\$188,905	8.9%	1342.2%	-7.8%
33200	Category not Specified	Community Recreation	\$9,143	\$629	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$86,158	\$134,309	\$122,679	\$127,040	47.5%	-5.4%	3.6%
33500	Category not Specified	Welfare Activities Services	\$29,239	\$0	\$0	\$0	-100.0%	NA	NA
33910	Other Community Services	High School Band Uniforms	\$8,895	\$2,820	\$1,230	\$2,075	-76.7%	-26.4%	68.7%
33990	Other Community Services	Other	\$78,074	\$13,854	\$381,874	\$342,989	339.3%	2375.7%	-10.2%
41000	Category not Specified	Land Acquisition and Development	\$24,447	\$54,175	\$16,619	\$9,633	-60.6%	-82.2%	-42.0%
43000	Category not Specified	Professional Services	\$23,242	\$16,054	\$15,826	\$18,103	-22.1%	12.8%	14.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,273,977	\$606,191	\$1,833,357	\$351,653	-72.4%	-42.0%	-80.8%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$10,670	\$95,572	\$86,617	\$41,839	292.1%	-56.2%	-51.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$10,617	\$9,313	\$21,856	\$20,038	88.7%	115.2%	-8.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$595,867	\$623,453	\$1,076,646	\$711,805	19.5%	14.2%	-33.9%
51100	Principal on Debt	Bonds	\$208,782	\$120,855	\$245,000	\$0	-100.0%	-100.0%	-100.0%
52100	Interest on Debt	Bonds	\$347,250	\$385,000	\$5,929	\$0	-100.0%	-100.0%	-100.0%
52200	Interest on Debt	Temporary Loans	\$0	\$35,650	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$1,278,783	\$1,862,500	\$2,261,645	\$2,203,786	72.3%	18.3%	-2.6%
54200	Advancements and Obligations	Common School Fund - Principal	\$80,644	\$0	\$304,030	\$414,369	413.8%	NA	36.3%
59100	Other Debt Services Obligations	Registrars Fee	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
60700	Category not Specified	Scholarships	\$6,961	\$17,557	\$1,650	\$10,818	55.4%	-38.4%	555.7%
Non Operational Total			\$4,247,221	\$3,991,030	\$6,579,782	\$4,443,053	4.6%	11.3%	-32.5%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$163,658	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$22,137	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$81,496	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,727	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$600,299	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$89,401	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$137,246	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$7,771	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$40,288	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$6,388	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$6,699	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$497	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,254,365	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$189,238	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$286,445	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,703	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$7,235	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,148	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,195	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$89	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$117,609	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$18,645	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$19,605	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,455	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,069,339	\$0	\$0	\$0	NA	NA	NA